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Letter Ruling 83-1: Hotel Space Used as Lounge or Retail Store

January 12, 1983

You inquire whether the room occupancy excise applies to a lease by a hotel of space used by the lessee as a lounge or retail store.

General Laws Chapter 64G, Section 3 imposes an excise upon the transfer of occupancy of any room or rooms in a hotel, lodging house, or motel in Massachusetts. "Occupancy" is defined in Section 1(e) of Chapter 64G as

"the use or possession, or the right to the use or possession, of any room or rooms in a hotel, lodging house or motel designed and normally used for sleeping and living purposes, or the right to the use or possession of the furnishings or the services and accommodations accompanying the use and possession of such room or rooms, for a period of ninety consecutive calendar days or less, regardless of whether such use and possession is as a lessee, tenant, guest or licensee."

Accordingly, a lease by a hotel of space used by the lessee as a lounge or retail store is not subject to the room occupancy excise.

Very truly yours,

/s/Ira A. Jackson

Ira A. Jackson
Commissioner of Revenue

IAJ:JXD:mf

LR 83-1

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